IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.216 OF 2003

M/s.Bureau Veritas India Division .. Appellant.

V/s.

Dy. Commissioner of Income-tax,
Special Range 26, Mumbai .. Respondent.

Mr.V.H. Patil with Ms.A. Khan i/b. Jyoti Dailani for the appellant.

Mr.B.M. Chatterjee with Mr.Vijay Kantharia i/b. P. Kapur for the respondent.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 4TH OCTOBER, 2004.

P.C. :

Heard Mr.V.H. Patil, the learned counsel for the appellant.

2. The Tribunal in its order observed thus :

> ". As the facts emerge, the assessee has not provided any details of benefits, which the assessee is supposed to have drawn from the visit of the above families. Mr.Bawa and Mr.Sundaram being Government employees are covered by service conduct rules and the assessee was under no obligation to incur their family expenditure on foreign tour. If the Singapore contract was so important, the above public sector undertakings could have sent them on tour. Similarly, about Mr.Unnikrishnan's family also,

> non-benefits have been pointed out. Beside, he is not an employee of the assessee also. Under these circumstances, we are unable to agree with the learned counsel's proposition that to keep these officials in good humour was in the business interest of the assessee."

3. The consideration of the matter by the Tribunal does not suffer from any legal infirmity.

4. No substantial question of law arises in this appeal.

5. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)